



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549

February 1, 2010

Frank L. Jennings, CFO  
New Frontier Energy, Inc.  
1789 W. Littleton Blvd.  
Littleton, Colorado 80120

**Re: New Frontier Energy, Inc.**  
**Form 10-K for the fiscal year ended February 28, 2009**  
**Response filed January 8, 2010**  
**File No. 0-05742**

Dear Mr. Jennings:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Chris White  
Branch Chief